



MISSOURI DEPARTMENT OF REVENUE  
DIVISION OF TAXATION AND COLLECTION  
P O BOX 800, JEFFERSON CITY, MISSOURI 65105-0800  
(573) 751-7671 TDD (800) 735-2966

**MOTOR FUEL REFUND APPLICATION**

FORM  
**4924**  
(REV. 1-2003)

**FOR DOR USE ONLY**

Keyed Date: \_\_\_\_\_

**PLEASE PRINT OR TYPE — SEE INSTRUCTIONS ON BACK**

CLAIMANT'S NAME		FEIN OR SOCIAL SECURITY NUMBER
STREET OR RFD ADDRESS		CITY OR TOWN, STATE, ZIP CODE
MAILING ADDRESS		CITY OR TOWN, STATE, ZIP CODE
TELEPHONE NUMBER	FAX NUMBER	E-MAIL ADDRESS

Are you exempt from Missouri sales tax? ☐ Yes ☐ No (If yes, attach a copy of your sales/use tax exemption letter or complete the Form 149, Sales/Use Tax Exemption Certificate and submit it along with this form.)

**Please check all applicable boxes. Please review instructions on back.**

☐ **Agricultural Use**  
List farm equipment: \_\_\_\_\_  
Physical location of farm in Missouri: \_\_\_\_\_  
County: \_\_\_\_\_  
Acres owned or leased: \_\_\_\_\_ Acres in cultivation: \_\_\_\_\_  
Custom work performed? ☐ Yes ☐ No Type of custom work: \_\_\_\_\_

☐ **Commercial Use**  
List off-road equipment: \_\_\_\_\_

☐ **Reefer Use**  
Indicate number of reefer units being used: \_\_\_\_\_

☐ **Marine Use**  
List watercraft: \_\_\_\_\_

☐ **Power Take-Off (PTO) Use**  
List type of vehicle operation: \_\_\_\_\_

☐ **Heating Use**  
☐ Home heating % \_\_\_\_\_ ☐ Business heating % \_\_\_\_\_

☐ **Aviation Use**  
☐ Commercial agricultural use ☐ Business use ☐ Recreational use

☐ **Ingredient or Component Part**  
Describe use: \_\_\_\_\_

☐ **Retailer Selling Kerosene**  
☐ Barricaded pumps (attach copy of IRS certification)  
☐ Non-barricaded pumps in quantities of 21 gallons or less

☐ **Retailer Selling Motor Fuel to the Federal Government**  
List the branch name and address of the government agency to whom sales will be made: \_\_\_\_\_

☐ **Other Usage**  
Describe use: \_\_\_\_\_

**BULK FUEL STORAGE CAPACITY (TANK SIZE):**

Gasoline — Road use: \_\_\_\_\_ Gasoline — Off-road use: \_\_\_\_\_  
Clear Diesel: \_\_\_\_\_ Dyed Diesel: \_\_\_\_\_  
\$.09 Aviation Gasoline: \_\_\_\_\_ Other — List product: \_\_\_\_\_

**If no bulk storage, explain how fuel is received:** \_\_\_\_\_

CLAIMANT'S SIGNATURE	PRINT NAME
TITLE, IF APPLICABLE	DATE

# INSTRUCTIONS FOR COMPLETING MOTOR FUEL REFUND APPLICATION

This motor fuel refund application must be completed every two years to substantiate your refund claims. The information will be retained in our files. If the information changes, please submit a new application with the updated information. Please complete all information that applies to your situation.

**CLAIMANT'S NAME AND ADDRESS:** Checks are issued in the applicant's name or company name as shown on this application and will be mailed to the address listed as the mailing address.

**FEDERAL IDENTIFICATION OR SOCIAL SECURITY NUMBER:** List your Federal Identification Number (FEIN) or Social Security Number.

**TELEPHONE NUMBER:** List area code and telephone number.

**FAX NUMBER:** List, if applicable.

**E-MAIL ADDRESS:** List, if applicable.

**SALES TAX EXEMPTION:** Check the appropriate box. If your company is exempt from Missouri state sales tax, attach a copy of your Sales/Use Tax Exemption Letter or complete the Form 149, Sales/Use Tax Exemption Certificate and submit it with this form.

**AGRICULTURAL USE:** List number and type of farm equipment (i.e., 4 tractors, 1 combine, etc.), the physical location and county where the farm is located, the number of acres owned or leased and the number of acres in cultivation. Indicate if you perform custom work and if so, describe the type of work.

**COMMERCIAL USE:** List the number and type of equipment (i.e., 3 bulldozers, 4 caterpillars, 5 lawnmowers, etc.).

**REEFER USE:** List the number of reefer units that travel through or in Missouri.

**MARINE USE:** List the number and type of watercraft (i.e., 2 boats, 1 waverunner, etc.). You are required to complete and submit a Schedule A with each refund claim.

**PTO USE:** List the type of vehicle operation. You are required to complete and submit a Schedule C with each refund claim.

**HEATING USE:** Check the box(es) that apply. Indicate the percentage of fuel used for each type of heating. Fuel used for heating a business is subject to applicable sales tax.

**AVIATION USE:** Check the box(es) that apply.

**INGREDIENT OR COMPONENT PART:** Describe the finished product and how the fuel is used as an ingredient or component part.

**RETAILERS SELLING KEROSENE:** Check the box(es) that apply. If the kerosene is being sold through barricaded pumps, submit a copy of the IRS certification. If the kerosene is being sold through non-barricaded pumps in quantities of 21 gallons or less, you are required to submit the original invoices or sales slips with each claim.

**RETAILERS SELLING MOTOR FUEL TO THE FEDERAL GOVERNMENT:** List the branch name and address of the government agency to whom sales are made.

**OTHER USAGE:** If you have other situations that are not covered above, describe in detail your operations and how the tax paid fuel is used for off-road purposes that may qualify for a refund.

**BULK STORAGE:** Indicate the total storage capacity (tank size) for each product type. If you do not have bulk storage in Missouri, describe how fuel is received (i.e., fuel is placed directly into equipment from a tank wagon delivery truck, fuel is placed directly into equipment at service station, etc.)

**CLAIMANT'S SIGNATURE:** Application must be signed and dated or the claim will be returned. Print or type the name of the person signing the form. Provide title, if applicable.

If you have questions please contact the Missouri Department of Revenue, P.O. Box 800, Jefferson City, Missouri 65105-0800 or call (573) 751-7671.